

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF NEW YORK**

	X	
	:	
In re	:	Chapter 11
	:	
DOWLING COLLEGE,¹	:	Case No. 16-75545 (REG)
	:	
Debtor.	:	
	:	
	X	

AFFIDAVIT OF SERVICE

STATE OF NEW JERSEY)
) ss
COUNTY OF PASSAIC)

I, Ira Nikelsberg, being duly sworn, depose and state:

1. I am a Senior Project Manager with Garden City Group, LLC, the claims and noticing agent for the debtor and debtor-in-possession (collectively, the “Debtor”) in the above-captioned proceeding. Our business address is 1985 Marcus Avenue, Suite 200, Lake Success, New York 11042-1013.

2. On January 17, 2017, at the direction of Klestadt Winters Jureller Southard & Stevens, LLP (“Klestadt”), counsel for the Debtor, I caused a true and correct copy of the following document to be served by e-mail on the parties identified on Exhibit A annexed hereto (Master Service List and Notice of Appearance Parties with e-mail addresses), and by first class mail on the parties identified on Exhibit B annexed hereto (Master Service List and Notice of Appearance Parties):

¹ The Debtor in this chapter 11 case (as defined herein), together with the last four digits of the Debtor’s federal tax identification number, are as follows: Dowling College (7078). The mailing address for the Debtor is 150 Idle Hour Blvd, Oakdale, NY 11769.

- **Notice of Final Hearing on Debtor’s Motion for Entry of Interim and Final Orders (I) Authorizing Debtor (A) to obtain Post-Petition Secured, Superpriority Financing Pursuant to 11 U.S.C. §§ 105, 361, 362, 363, and 364 and (B) to Utilize Cash Collateral Pursuant to 11 U.S.C. § 363; (II) Granting Adequate Protection to Pre-Petition Secured Creditors Pursuant to 11 U.S.C. §§ 361, 362, 363 and 364; and (III) Scheduling a Final Hearing Pursuant to Bankruptcy Rules 4001(b) and 4001(c) (“Notice of Final DIP Hearing”)** [Docket No. 172].

3. On January 17, 2017, also at the direction of Klestadt, I caused a true and correct copy of the **Notice of Final DIP Hearing** to be served by e-mail on the parties identified on Exhibit C annexed hereto (Interested Parties) and by first class mail on the parties identified on Exhibit D annexed hereto (Secured Parties and Interested Parties)².

/s/ Ira Nikelsberg
Ira Nikelsberg

Sworn to before me this 18th day of
January, 2017

/s/ Benjamin Rowner
Benjamin Rowner
Notary Public, State of New Jersey
ID # 2320193
Qualified in Passaic County
Commission Expires October 14, 2019

² The envelopes utilized in service on these parties included a legend which stated: “Important Legal Documents Enclosed: Please direct a copy of the contents of this envelope to the President, Managing or General Agent.”

EXHIBIT A

Name	Address1	Address2	Address3	Address4	City	State	Zip	Email
ACA FINANCIAL GUARANTY CORP	ATTN: CARL MCCARTHY, ESQ.	555 THEODORE FREMD AVENUE SUITE C-205			RYE	NY	10580	cmccarthy@aca.com
ACA FINANCIAL GUARANTY CORP	ATTN: MARIA CHENG, MANAGING DIRECTOR	555 THEODORE FREMD AVENUE SUITE C-205			RYE	NY	10580	mcheng@aca.com
ADVOCATES FOR JUSTICE, CHARTERED ATTORNEYS	ATTN LAINE A ARMSTRONG	225 BROADWAY, SUITE 1902			NEW YORK	NY	10007	laine@advocatesny.com
ADVOCATES FOR JUSTICE, CHARTERED ATTORNEYS	ATTN ARTHUR Z SCHWARTZ	225 BROADWAY, SUITE 1902			NEW YORK	NY	10007	aschwartz@afjlaw.com
CERTILMAN BALIN ADLER & HYMAN, LLP	ATTN RICHARD J MCCORD, ESQ	90 MERRICK AVENUE, 9TH FLOOR			EAST MEADOW	NY	11554	rmccord@certilmanbalin.com
CERTILMAN BALIN ADLER & HYMAN, LLP	ATTN THOMAS J MCNAMARA, ESQ	90 MERRICK AVENUE, 9TH FLOOR			EAST MEADOW	NY	11554	tmcnamara@certilmanbalin.com
CERTILMAN BALIN ADLER & HYMAN, LLP	ATTN: RICHARD J. MCCORD	90 MERRICK AVENUE, 9TH FLOOR			EAST MEADOW	NY	11554	rmccord@certilmanbalin.com
CERTILMAN BALIN ADLER & HYMAN, LLP	ATTN: THOMAS J. MCNAMARA	90 MERRICK AVENUE, 9TH FLOOR			EAST MEADOW	NY	11554	tmcnamara@certilmanbalin.com
CIGNA HEALTH & LIFE INSURANCE CO	900 COTTAGE GROVE ROAD, B6LPA				HARTFORD	CT	06152	thomascarfagno@cigna.com
COHNREZNICK LLP	ATTN CHAD J. SHANDLER	4 BECKER FARM ROAD			ROSELAND	NJ	07068	Chad.Shandler@CohnReznick.com
GARDEN CITY GROUP, LLC	ATTN: IRA NIKELSBURG	1985 MARCUS AVENUE			LAKE SUCCESS	NY	11042	Ira.Nikelsberg@gardencitygroup.com
GARFUNKEL WILD PC	ATTN ADAM T BERKOWITZ ESQ	111 GREAT NECK RD			GREAT NECK	NY	11021	aberkowitz@garfunkelwild.com
INGERMAN SMITH, LLP	ATTN CHRISTOPHER J. CLAYTON	150 MOTOR PKWY, SUITE 400			HAUPPAUGE	NY	11788	cclayton@ingermansmith.com
JOSEPH BEHAR	9 BROWN'S RIVER RD				SAYVILLE	NY	11782	Jbehar2@optonline.net
KLESTADT WINTERS JURELLER SOUTHARD & STEVENS, LLP	ATTN: SEAN C. SOUTHARD, ESQ	200 WEST 41ST STREET, 17TH FLOOR			NEW YORK	NY	10036	ssouthard@klestadt.com
KLESTADT WINTERS JURELLER SOUTHARD & STEVENS, LLP	ATTN: LAUREN C. KISS, ESQ	200 WEST 41ST STREET, 17TH FLOOR			NEW YORK	NY	10036	lkiss@klestadt.com
LINDA ARDITO	5 TWO ROD ROAD				HUNTINGTON	NY	11743	Linda351@optonline.net
MEYER SUOZZI ENGLISH & KLEIN PC	ATTN HOWARD B KLEINBERG ESQ	990 STEWART AVENUE	SUITE 300		GARDEN CITY	NY	11530-9194	hkleinberg@msek.com
MILMAN LABUDA LAW GROUP PLLC	ATTN JOHN M. HARRAS, ESQ	3000 MARCUS AVENUE, SUITE 3W8			LAKE SUCCESS	NY	11042	john@mllaborlaw.com
MINTZ LEVIN COHN FERRIS GLOVSKY AND POPEO PC	ATTN IAN A HAMMEL ESQ	ONE FINANCIAL CENTER			BOSTON	MA	02111	ihammel@mintz.com
MINTZ LEVIN COHN FERRIS GLOVSKY AND POPEO PC	ATTN ERIC R BLYTHE ESQ	ONE FINANCIAL CENTER			BOSTON	MA	02111	eblythe@mintz.com
MINTZ, LEVIN, COHN, FERRIS, GLOVSKY AND POPEO, PC	ATTN: P. MIYOKO SATO, ESQ.	ONE FINANCIAL CENTER			BOSTON	MA	02111	msato@mintz.com
NEW YORK STATE DEPARTMENT OF EDUCATION	ATTN ALISON B. BIANCHI, COUNSEL AND	DEPUTY COMMISSIONER FOR LEGAL AFFAIRS	89 WASHINGTON AVENUE		ALBANY	NY	12234	Alison.Bianchi@nysed.gov
NEW YORK STATE DEPARTMENT OF EDUCATION	ATTN:DR. JOHN D'AGATI, DEPUTY COMMISSIONER	89 WASHINGTON AVENUE			ALBANY	NY	12234	john.dagati@nysed.gov
OFFICE OF THE NEW YORK STATE ATTORNEY GENERAL	ERIC T SCHNEIDERMAN, ATTORNEY GENERAL	ATTN: PEGGY FARBER	120 BROADWAY, 24TH FLOOR		NEW YORK	NY	10271	Peggy.Farber@ag.ny.gov
OFFICE OF THE UNITED STATES ATTORNEY GENERAL	U.S. DEPARTMENT OF JUSTICE	ATTN:LORETTA E. LYNCH, ATTORNEY GENERAL	950 PENNSYLVANIA AVENUE, NW		WASHINGTON	DC	20530-0001	askdoj@usdoj.gov
PAUL ABRAMSON	6 WINSIDE LN				CORAM	NY	11727	abramsop@dowling.edu
PSEGLI	ATTN BRIAN HASSAN	175 E OLD COUNTRY RD			HICKSVILLE	NY	11801	brian.hassan@pseg.com

Name	Address1	Address2	Address3	Address4	City	State	Zip	Email
RSR CONSULTING, LLC	ATTN: NEIL BIVONA	49 ROY AVENUE			MASSAPEQUA	NY	11758	nbivona@rsrconsultingllc.com
RSR CONSULTING, LLC	ATTN: ROBERT S. ROSENFELD	49 ROY AVENUE			MASSAPEQUA	NY	11758	rsrosenfeld@rsrconsultingllc.com
RUBIN & ROTHMAN	1787 VETERANS HIGHWAY SUITE 32	PO BOX 9003			ISLANDIA	NY	11749	comments@rubinrothman.com
SCHULTE ROTH & ZABEL LLP	ATTN BRIAN D PFEIFFER	919 THIRD AVENUE			NEW YORK	NY	10022	brian.pfeiffer@srz.com
SCHULTE ROTH & ZABEL LLP	ATTN: NEIL S. BEGLEY, ESQ.	919 THIRD AVENUE			NEW YORK	NY	10022	neil.begley@srz.com
SECURITIES EXCHANGE COMMISSION	NEW YORK REGIONAL OFFICE	ATTN ANDREW CALAMARI, REGIONAL DIRECTOR	200 VESEY ST, STE 400		NEW YORK	NY	10281-1027	newyork@sec.gov; NYROBankruptcy@SEC.GOV
SEYED RAJI	24 PLEASANT LANE				SOUTHAMPTON	NY	11968	seyraji@aol.com
SILVERBERG P.C.	ATTN KARL SILVERBERG	320 CARLETON AVE, STE 6400			CENTRAL ISLIP	NY	11722	ksilverberg@silverbergpclaw.com
SILVERMANACAMPORA LLP	ATTN RONALD J FRIEDMAN ESQ	100 JERICHO QUADRANGLE, SUITE 300			JERICHO	NY	11753	RFriedman@SilvermanAcampora.com
SILVERMANACAMPORA LLP	ATTN GERARD R LUCKMAN, ESQ	100 JERICHO QUADRANGLE, SUITE 300			JERICHO	NY	11753	GLuckman@SilvermanAcampora.com
SILVERMANACAMPORA LLP	ATTN KENNETH P SILVERMAN EQS	100 JERICHO QUADRANGLE, SUITE 300			JERICHO	NY	11753	KSilverman@SilvermanAcampora.com
ST JOHNS UNIVERSITY	ATTN MARY PLANT	BERNADETTE LAVIN-MACDONALD CTR.	8000 UTOPIA PKWY		JAMAICA	NY	11439	plantm@stjohns.edu
STATEWIDE ROOFING INC	2120 FIFTH AVENUE				RONKONKOMA	NY	11779	reception@statewideroofingli.com
STIM & WARMUTH PC	ATTN GLENN P WARMUTH ESQ	2 EIGHTH ST			FARMINGVILLE	NY	11738	gpw@stim-warmuth.com
STIM & WARMUTH PC	ATTN PAULA J WARMUTH ESQ	2 EIGHTH ST			FARMINGVILLE	NY	11738	pjw@stim-warmuth.com
THE ALLEN J FLOOD COMPANIES, INC	TWO MADISON AVENUE				LARCHMONT	NY	10538	claims@ajfusa.com
UMB BANK, NATIONAL ASSOCIATION	ATTN: LAURA ROBERSON, SENIOR VICE PRESIDENT	2 SOUTH BROADWAY, SUITE 600			ST. LOUIS	MO	63102	laura.roberson@umb.com
UNITED STATES ATTORNEY	ATTN JAMES H KNAPP	ASSISTANT US ATTORNEY	EASTERN DISTRICT OF NEW YORK	610 FEDERAL PLAZA, 5TH FL	CENTRAL ISLIP	NY	11722	James.knapp@usdoj.gov
UNITED STATES DEPARTMENT OF EDUCATION	FINANCIAL SQUARE	ATTN CHRISTOPHER CURRY	32 OLD SLIP, 25TH FLOOR		NEW YORK	NY	10005	christopher.curry@ed.gov
WE DRIVE YOU, INC	ATTN CHRIS CUKAR	700 AIRPORT BLVD, SUITE 250			BURLINGAME	CA	94010	chris.cukar@wedriveu.com
WILMINGTON TRUST, NATIONAL ASSOCIATION	ATTN: JAY SMITH	25 SOUTH CHARLES STREET, 11TH FLOOR	MAIL CODE: MD2-CS58		BALTIMORE	MD	21201	jhsmith@wilmingtontrust.com

EXHIBIT B

Name	Address1	Address2	Address3	Address4	City	State	Zip
ACA FINANCIAL GUARANTY CORP	ATTN: CARL MCCARTHY, ESQ.	555 THEODORE FREMD AVENUE SUITE C-205			RYE	NY	10580
ACA FINANCIAL GUARANTY CORP	ATTN: MARIA CHENG, MANAGING DIRECTOR	555 THEODORE FREMD AVENUE SUITE C-205			RYE	NY	10580
ADVOCATES FOR JUSTICE, CHARTERED ATTORNEYS	ATTN LAINE A ARMSTRONG	225 BROADWAY, SUITE 1902			NEW YORK	NY	10007
ADVOCATES FOR JUSTICE, CHARTERED ATTORNEYS	ATTN ARTHUR Z SCHWARTZ	225 BROADWAY, SUITE 1902			NEW YORK	NY	10007
AMERICAN EXPRESS	200 VESEY ST				NEW YORK	NY	10285
AMERICAN EXPRESS	PO BOX 2855				NEW YORK	NY	10116
BLACKBOARD INC	ATTN WILLIAM DAVY	1111 19TH ST, NW			WASHINGTON	DC	20036
BLACKBOARD INC	ATTN WILLIAM DAVY	1111 19TH ST NW FRNT 1			WASHINGTON	DC	20036-3619
CAPITAL ONE NA	313 CARONDELET ST				NEW ORLEANS	LA	70130
CAPITAL ONE NA	PO BOX 60024				NEW ORLEANS	LA	70160-0024
CARRIER COMMERCIAL SERVICE	4110 BUTLER PIKE				PLYMOUTH MEETING	PA	19462
CARRIER COMMERCIAL SERVICE	P.O. BOX 93844				CHICAGO	IL	60673-3844
CERTILMAN BALIN ADLER & HYMAN, LLP	ATTN RICHARD J MCCORD, ESQ	90 MERRICK AVENUE, 9TH FLOOR			EAST MEADOW	NY	11554
CERTILMAN BALIN ADLER & HYMAN, LLP	ATTN THOMAS J MCNAMARA, ESQ	90 MERRICK AVENUE, 9TH FLOOR			EAST MEADOW	NY	11554
CERTILMAN BALIN ADLER & HYMAN, LLP	ATTN: RICHARD J. MCCORD	90 MERRICK AVENUE, 9TH FLOOR			EAST MEADOW	NY	11554
CERTILMAN BALIN ADLER & HYMAN, LLP	ATTN: THOMAS J. MCNAMARA	90 MERRICK AVENUE, 9TH FLOOR			EAST MEADOW	NY	11554
CIGNA HEALTH & LIFE INSURANCE CO	900 COTTAGE GROVE ROAD, B6LPA				HARTFORD	CT	06152
COHNREZNICK LLP	ATTN CHAD J. SHANDLER	4 BECKER FARM ROAD			ROSELAND	NJ	07068
DOWLING COLLEGE	ATTN: ROBERT S. ROSENFELD	150 IDLE HOUR BLVD.			OAKDALE	NY	11769
GARDEN CITY GROUP, LLC	ATTN: IRA NIKELSBERG	1985 MARCUS AVENUE			LAKE SUCCESS	NY	11042
GARFUNKEL WILD PC	ATTN ADAM T BERKOWITZ ESQ	111 GREAT NECK RD			GREAT NECK	NY	11021
GEORGE FOUNDOTOS	4 DAMIN CIRCLE				ST JAMES	NY	11780
HIGHER ONE	115 MUNSON STREET				NEW HAVEN	CT	06511
INGERMAN SMITH, LLP	ATTN CHRISTOPHER J. CLAYTON	150 MOTOR PKWY, SUITE 400			HAUPPAUGE	NY	11788
INTERNAL REVENUE SERVICE	P.O. BOX 7346				PHILADELPHIA	PA	19101-7346
JOSEPH BEHAR	9 BROWN'S RIVER RD				SAYVILLE	NY	11782
KLESTADT WINTERS JURELLER SOUTHARD & STEVENS, LLP	ATTN: SEAN C. SOUTHARD, ESQ	200 WEST 41ST STREET, 17TH FLOOR			NEW YORK	NY	10036
KLESTADT WINTERS JURELLER SOUTHARD & STEVENS, LLP	ATTN: LAUREN C. KISS, ESQ	200 WEST 41ST STREET, 17TH FLOOR			NEW YORK	NY	10036
LINDA ARDITO	5 TWO ROD ROAD				HUNTINGTON	NY	11743
MEYER SUOZZI ENGLISH & KLEIN PC	ATTN HOWARD B KLEINBERG ESQ	990 STEWART AVENUE	SUITE 300		GARDEN CITY	NY	11530-9194
MILMAN LABUDA LAW GROUP PLLC	ATTN JOHN M. HARRAS, ESQ	3000 MARCUS AVENUE, SUITE 3W8			LAKE SUCCESS	NY	11042

Name	Address1	Address2	Address3	Address4	City	State	Zip
MINTZ LEVIN COHN FERRIS GLOVSKY AND POPEO PC	ATTN IAN A HAMMEL ESQ	ONE FINANCIAL CENTER			BOSTON	MA	02111
MINTZ LEVIN COHN FERRIS GLOVSKY AND POPEO PC	ATTN ERIC R BLYTHE ESQ	ONE FINANCIAL CENTER			BOSTON	MA	02111
MINTZ, LEVIN, COHN, FERRIS, GLOVSKY AND POPEO, PC	ATTN: P. MIYOKO SATO, ESQ.	ONE FINANCIAL CENTER			BOSTON	MA	02111
NEW YORK STATE DEPARTMENT OF EDUCATION	ATTN ALISON B. BIANCHI, COUNSEL AND	DEPUTY COMMISSIONER FOR LEGAL AFFAIRS	89 WASHINGTON AVENUE		ALBANY	NY	12234
NEW YORK STATE DEPARTMENT OF EDUCATION	ATTN:DR. JOHN D'AGATI, DEPUTY COMMISSIONER	89 WASHINGTON AVENUE			ALBANY	NY	12234
NEW YORK STATE DEPARTMENT OF LABOR	UNEMPLOYMENT INSURANCE DIVISION	HARRIMAN STATE OFFICE CAMPUS			ALBANY	NY	12240-0322
NEW YORK STATE DEPT OF TAXATION AND FINANCE	BANKRUPTCY UNIT – TCD	BUILDING 8, ROOM 455	W.A. HARRIMAN STATE CAMPUS		ALBANY	NY	12227
NEW YORK STATE DEPT OF TAXATION AND FINANCE	BANKRUPTCY UNIT	P.O. BOX 5300			ALBANY	NY	12205-5300
NYS UNEMPLOYMENT INSURANCE	PO BOX 4301				BINGHAMTON	NY	13902-4301
OFFICE OF THE NEW YORK STATE ATTORNEY GENERAL	ERIC T SCHNEIDERMAN, ATTORNEY GENERAL	ATTN: PEGGY FARBER	120 BROADWAY, 24TH FLOOR		NEW YORK	NY	10271
OFFICE OF THE UNITED STATES ATTORNEY GENERAL	U.S. DEPARTMENT OF JUSTICE	ATTN:LORETTA E. LYNCH, ATTORNEY GENERAL	950 PENNSYLVANIA AVENUE, NW		WASHINGTON	DC	20530-0001
OFFICE OF THE UNITED STATES TRUSTEE	FOR THE EASTERN DISTRICT OF NEW YORK	ATTN: STAN YANG, ESQ., TRIAL ATTORNEY	ALFONSE D'AMATO FEDERAL COURTHOUSE	560 FEDERAL PLAZA	CENTRAL ISLIP	NY	11722
PAUL ABRAMSON	6 WINSIDE LN				CORAM	NY	11727
PSEGLI	ATTN BRIAN HASSAN	175 E OLD COUNTRY RD			HICKSVILLE	NY	11801
PSEGLI	PO BOX 888				HICKSVILLE	NY	11802-0888
RSR CONSULTING, LLC	ATTN: NEIL BIVONA	49 ROY AVENUE			MASSAPEQUA	NY	11758
RSR CONSULTING, LLC	ATTN: ROBERT S. ROSENFELD	49 ROY AVENUE			MASSAPEQUA	NY	11758
RUBIN & ROTHMAN	1787 VETERANS HIGHWAY SUITE 32	PO BOX 9003			ISLANDIA	NY	11749
SCHULTE ROTH & ZABEL LLP	ATTN BRIAN D PFEIFFER	919 THIRD AVENUE			NEW YORK	NY	10022
SCHULTE ROTH & ZABEL LLP	ATTN: NEIL S. BEGLEY, ESQ.	919 THIRD AVENUE			NEW YORK	NY	10022
SECURITIES AND EXCHANGE COMMISSION	NORTHEAST REGIONAL OFFICE	ATTN JOHN MURRAY	WOOLWORTH BUILDING	233 BROADWAY	NEW YORK	NY	10279
SECURITIES EXCHANGE COMMISSION	ATTN GENERAL COUNSEL	100 F ST NE			WASHINGTON	DC	20549-2000
SECURITIES EXCHANGE COMMISSION	NEW YORK REGIONAL OFFICE	ATTN ANDREW CALAMARI, REGIONAL DIRECTOR	200 VESEY ST, STE 400		NEW YORK	NY	10281-1027
SEYED RAJI	24 PLEASANT LANE				SOUTHAMPTON	NY	11968
SILVERBERG P.C.	ATTN KARL SILVERBERG	320 CARLETON AVE, STE 6400			CENTRAL ISLIP	NY	11722
SILVERMANACAMPORA LLP	ATTN RONALD J FRIEDMAN ESQ	100 JERICHO QUADRANGLE, SUITE 300			JERICHO	NY	11753
SILVERMANACAMPORA LLP	ATTN GERARD R LUCKMAN, ESQ	100 JERICHO QUADRANGLE, SUITE 300			JERICHO	NY	11753
SILVERMANACAMPORA LLP	ATTN KENNETH P SILVERMAN EQS	100 JERICHO QUADRANGLE, SUITE 300			JERICHO	NY	11753

Name	Address1	Address2	Address3	Address4	City	State	Zip
ST JOHNS UNIVERSITY	ATTN MARY PLANT	BERNADETTE LAVIN-MACDONALD CTR.	8000 UTOPIA PKWY		JAMAICA	NY	11439
STATEWIDE ROOFING INC	2120 FIFTH AVENUE				RONKONKOMA	NY	11779
STIM & WARMUTH PC	ATTN GLENN P WARMUTH ESQ	2 EIGHTH ST			FARMINGVILLE	NY	11738
STIM & WARMUTH PC	ATTN PAULA J WARMUTH ESQ	2 EIGHTH ST			FARMINGVILLE	NY	11738
THE ALLEN J FLOOD COMPANIES, INC	TWO MADISON AVENUE				LARCHMONT	NY	10538
THE UNITED STATES ATTORNEY'S OFFICE	EASTERN DISTRICT OF NEW YORK	ATTN LONG ISLAND BANKRUPTCY PROCESSING	610 FEDERAL PLAZA, 5TH FLOOR		CENTRAL ISLIP	NY	11722-4454
ULTIMATE POWER, INC	45 NANCY STREET				WEST BABYLON	NY	11704
UMB BANK, NATIONAL ASSOCIATION	ATTN: LAURA ROBERSON, SENIOR VICE PRESIDENT	2 SOUTH BROADWAY, SUITE 600			ST. LOUIS	MO	63102
UNITED STATES ATTORNEY	ATTN JAMES H KNAPP	ASSISTANT US ATTORNEY	EASTERN DISTRICT OF NEW YORK	610 FEDERAL PLAZA, 5TH FL	CENTRAL ISLIP	NY	11722
UNITED STATES DEPARTMENT OF EDUCATION	OFFICE OF GENERAL COUNSEL	400 MARYLAND AVE., SW ROOM 6E353			WASHINGTON	DC	20202-2110
UNITED STATES DEPARTMENT OF EDUCATION	BANKRUPTCY LITIGATION SUPPORT	50 UNITED NATIONS PLZ STE 1200			SAN FRANCISCO	CA	94102-4918
UNITED STATES DEPARTMENT OF EDUCATION	FINANCIAL SQUARE	ATTN CHRISTOPHER CURRY	32 OLD SLIP, 25TH FLOOR		NEW YORK	NY	10005
WE DRIVE YOU, INC	ATTN CHRIS CUKAR	700 AIRPORT BLVD, SUITE 250			BURLINGAME	CA	94010
WILMINGTON TRUST, NATIONAL ASSOCIATION	ATTN: JAY SMITH	25 SOUTH CHARLES STREET, 11TH FLOOR	MAIL CODE: MD2-CS58		BALTIMORE	MD	21201

EXHIBIT C

Name	Address1	Address2	Address3	Address4	City	State	Zip	Email
OUTTEN & GOLDEN LLP	ATTN JACK A RAISNER	685 THIRD AVE, 25TH FLOOR			NEW YORK	NY	10017	jar@outtengolden.com
OUTTEN & GOLDEN LLP	ATTN RENÉ S ROUPINIAN	685 THIRD AVE, 25TH FLOOR			NEW YORK	NY	10017	rsr@outtengolden.com

EXHIBIT D

Name	Address1	Address2	Address3	Address4	City	State	Zip
ABSOLUTE PLUMBING OF LONG ISLAND, INC	90F KNICKERBOCKER AVENUE				BOHEMIA	NY	11716
ADAM MOTTOLA	137 CARLETON AVE				ISLIP TERRACE	NY	11752-2601
AO SERVICE INC	8 NEW YORK AVENUE				PORT JEFFERSON	NY	11776
CARRIER CORPORATION	PO BOX 4808 TR-5	OFFICE 401			SYRACUSE	NY	13221
DELILIAH CRAIG	14 DAWN CRESCENT				CENTRAL ISLIP	NY	11722
FINANCIAL PACIFIC LEASING, INC	3455 SOUTH 344TH WAY, SUITE 300				FEDERAL WAY	WA	98001
GERALD M OSHEA INC	4155 VETERANS HIGHWAY	SUITE 9			RONKONKOMA	NY	11779
L.I. HARDWARE	4155 VETERANS HIGHWAY	SUITE 9			RONKONKOMA	NY	11779
LEAF CAPITAL FUNDING LLC	2005 MARKET STREET, 14TH FLOOR				PHILADELPHIA	PA	19103
NEW YORK STATE DEPARTMENT OF LABOR	STATE OFFICE BUILDING	CAMPUS ROOM 500			ALBANY	NY	12240
NEW YORK STATE DEPARTMENT OF LABOR	BUILDING 12	W.A. HARRIMAN CAMPUS			ALBANY	NY	12240
OUTTEN & GOLDEN LLP	ATTN JACK A RAISNER	685 THIRD AVE, 25TH FLOOR			NEW YORK	NY	10017
OUTTEN & GOLDEN LLP	ATTN RENÉ S ROUPINIAN	685 THIRD AVE, 25TH FLOOR			NEW YORK	NY	10017
POWERHOUSE MAINTENANCE, INC	D/B/A POWERHOUSE PAVING	2 WEST BEECH STREET			ISLIP	NY	11751
PREMIUM ASSIGNMENT CORPORATION	PO BOX 8800				TALLAHASSEE	FL	32314
PREMIUM ASSIGNMENT CORPORATION	3522 THOMASVILLE RD, SUITE 400				TALLAHASSEE	FL	32309
SIMPLEXGRINNELL LP	50 TECHNOLOGY DRIVE				WESTMINSTER	MA	01441
STERLING NATIONAL BANK	42 BROADWAY				NEW YORK	NY	10004
TEQLEASE, INC	23801 CALABASAS ROAD, SUITE 101				CALABASAS	CA	91302
TM BIER & ASSOCIATES, INC	79 HAZEL STREET				GLEN COVE	NY	11542
TOSHIBA FINANCIAL SERVICES	1961 HIRST DRIVE				MOBERLY	MO	65270
UNIVERSAL TEMPERATURE CONTROLS LTD	1749 JULIA GOLDBACH AVENUE				RONKONKOMA	NY	11779
UNIVEST CAPITAL, INC	3331 STREET ROAD, SUITE 325				BENSALEM	PA	19020
XEROX FINANCIAL SERVICES	45 GLOVER AVENUE				NORWALK	CT	06856